

**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE
WITH SPECIFIC REQUIREMENTS APPLICABLE TO NONMAJOR
FEDERAL FINANCIAL ASSISTANCE PROGRAM TRANSACTIONS**

The Honorable Jerry L. Laporte
Terrebonne Parish Sheriff
Houma, Louisiana

We have audited the general purpose financial statements of the Terrebonne Parish Sheriff, as of and for the year ended June 30, 1996, and have issued our report thereon dated October 21, 1996.

In connection with our audit of the general purpose financial statements of the Terrebonne Parish Sheriff, and with our consideration of the Sheriff's internal control structures used to administer federal financial assistance programs, as required by Office of Management and Budget (OMB) Circular A-128, "Audits of State and Local Governments," we selected certain transactions applicable to certain nonmajor federal financial assistance programs for the year ended June 30, 1996.

As required by OMB Circular A-128, we have performed auditing procedures to test compliance with the requirements governing types of services allowed or unallowed, reporting, and eligibility that are applicable to those transactions. Our procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on the Sheriff's compliance with these requirements. Accordingly, we do not express such an opinion.

With respect to the items tested, the results of those procedures disclosed no material instances of noncompliance with the requirements listed in the preceding paragraph. With respect to items not tested, nothing came to our attention that caused us to believe that the Terrebonne Parish Sheriff had not complied, in all material respects, with those requirements. Also, the results of our procedures did not disclose any immaterial instances of noncompliance with those requirements.

This report is intended for the information of management. However, this report is a matter of public record and its distribution is not limited.

October 21, 1996

Bergeson & Company

**INDEPENDENT AUDITORS' REPORT ON
COMPLIANCE WITH THE GENERAL REQUIREMENTS
APPLICABLE TO FEDERAL FINANCIAL ASSISTANCE PROGRAMS**

The Honorable Jerry L. Lazenby
Terrebonne Parish Sheriff
Houma, Louisiana

We have audited the general purpose financial statements of the Terrebonne Parish Sheriff, as of and for the year ended June 30, 1996, and have issued our report thereon dated October 21, 1996.

We have applied procedures to test the Terrebonne Parish Sheriff's compliance with the following requirements applicable to its federal financial assistance programs, which are identified in the schedule of federal financial assistance, for the year ended June 30, 1996:

General Requirements

- Political activity
- Civil rights
- Federal financial reports
- Drug Free Workplace

Our procedures were limited to the applicable procedures described in the Office of Management and Budget's "Compliance Supplement for Single Audits of State and Local Governments." Our procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on the Sheriff's compliance with the requirements listed in the preceding paragraph. Accordingly, we do not express such an opinion.

With respect to the items tested, the results of those procedures disclosed no material instances of noncompliance with the requirements listed in the second paragraph of this report. With respect to items not tested, nothing came to our attention that caused us to believe that the Sheriff had not complied, in all material respects, with those requirements. Also, the results of our procedures did not disclose any immaterial instances of noncompliance with those requirements.

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October 21, 1996

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to the aforementioned nonmajor federal financial assistance programs, which are identified in the accompanying schedule of federal financial assistance. Our procedures were less in scope than would be necessary to render an opinion on these internal control structure policies and procedures. Accordingly, we do not express such an opinion.

We noted no matters involving the internal control structure and its operation that we consider to be reportable conditions under standards established by the American Institute of Certified Public Accountants. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control structure that, in our judgment, could adversely affect the Sheriff's ability to administer federal financial assistance programs in accordance with applicable laws and regulations.

A material weakness is a reportable condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that noncompliance with laws and regulations that would be material to a federal financial assistance program may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

Our consideration of the internal control structure policies and procedures used in administering federal financial assistance programs would not necessarily disclose all matters in the internal control structure that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses as defined above. We noted no matters involving the internal control structure and its operation that we consider to be material weaknesses as defined above.

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October 21, 1998

not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

For the purpose of this report, we have classified the significant internal control structure policies and procedures used in administering federal financial assistance programs in the following categories:

Accounting Controls

- Cash Receipts
- Purchases and cash disbursements
- General ledger

Controls used in administering individual federal financial assistance programs

General Requirements:

- Political activity
- Civil rights
- Drug Free Workplace
- Federal financial reports

Specific Requirements:

- Types of services
- Reporting
- Eligibility

For all of the internal control structure categories listed above, we obtained an understanding of the design of relevant policies and procedures and determined whether they have been placed in operation, and we assessed control risk.

During the year ended June 30, 1996, the Terrebonne Parish Sheriff had no major federal financial assistance programs and expended 100% of its total federal financial assistance under nonmajor federal financial assistance programs.

We performed tests of controls, as required by OMB Circular A-126, to evaluate the effectiveness of the design and operations of internal control structure policies and procedures that we considered relevant to preventing or detecting material noncompliance with specific requirements, general requirements and requirements governing claims for reimbursements that are applicable

**INDEPENDENT AUDITOR'S REPORT ON THE INTERNAL
CONTROL STRUCTURE USED IN ADMINISTERING
FEDERAL FINANCIAL ASSISTANCE PROGRAMS**

The Honorable Jerry L. Laporte
Terrebonne Parish Sheriff
Houma, Louisiana

We have audited the general purpose financial statements of the Terrebonne Parish Sheriff, as of and for the year ended June 30, 1996, and have issued our report thereon dated October 21, 1996.

We conducted our audit in accordance with generally accepted auditing standards, Government Auditing Standards, issued by the Comptroller General of the United States, and the provisions of Office of Management and Budget (OMB) Circular A-120, "Audits of State and Local Governments." Those standards and OMB Circular A-120 require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement.

In planning and performing our audit for the year ended June 30, 1996, we considered the Sheriff's internal control structure in order to determine our auditing procedures for the purpose of expressing our opinion on the Sheriff's general purpose financial statements, and to report on the internal control structure in accordance with OMB Circular A-120. This report addresses our consideration of internal control structure policies and procedures relevant to compliance with requirements applicable to federal financial assistance programs. We have addressed internal control structure policies and procedures relevant to our audit of the general purpose financial statements in a separate report dated October 21, 1996.

The Sheriff is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of general purpose financial statements in accordance with generally accepted accounting principles, and that federal financial assistance programs are managed in compliance with applicable laws and regulations. Because of inherent limitations in any internal control structure, errors, irregularities, or instances of noncompliance may nevertheless occur and

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE
BASED ON AN AUDIT OF GENERAL PURPOSE
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS**

The Honorable Jerry L. Laporte
Terrebonne Parish Sheriff
Houma, Louisiana

We have audited the general purpose financial statements of the Terrebonne Parish Sheriff, as of and for the year ended June 30, 1999, and have issued our report thereon dated October 21, 1999.

We conducted our audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement.

Compliance with laws, regulations, contracts, and grants applicable to the Terrebonne Parish Sheriff is the responsibility of the Sheriff. As part of obtaining reasonable assurance about whether the general purpose financial statements are free of material misstatement, we performed tests of the Terrebonne Parish Sheriff's compliance with certain provisions of laws, regulations, contracts, and grants. However, the objective of our audit of the general purpose financial statements was not to provide an opinion on overall compliance with such provisions. Accordingly, we do not express such an opinion.

The results of our tests disclosed no instances of noncompliance that are required to be reported under Government Auditing Standards.

This report is intended for the information of management. However, this report is a matter of public record and its distribution is not limited.

October 21, 1999

Bergeron & Company

Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a reportable condition in which the design or operation of one or more of the specific internal control structure elements does not reduce to a relatively low level the risk that errors or irregularities in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control structure and its operation that we consider to be material weaknesses as defined above.

This report is intended for the information of management. However, this report is a matter of public record and its distribution is not limited.

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October 21, 1996

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL
STRUCTURE BASED ON AN AUDIT OF GENERAL PURPOSE FINANCIAL
STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS**

The Honorable Jerry L. Lapointe
Terrebonne Parish Sheriff
Houma, Louisiana

We have audited the general purpose financial statements of the Terrebonne Parish Sheriff as of and for the year ended June 30, 1996, and have issued our report thereon dated October 21, 1996.

We conducted our audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement.

The Terrebonne Parish Sheriff is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of financial statements in accordance with generally accepted accounting principles. Because of inherent limitations in any internal control structure, errors or irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

In planning and performing our audit of the general purpose financial statements of Terrebonne Parish Sheriff, for the year ended June 30, 1996, we obtained an understanding of the internal control structure. With respect to the internal control structure, we obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and we assessed control risk in order to determine our auditing procedures for the purpose of expressing our opinion on the general purpose financial statements and not to provide an opinion on the internal control structure. Accordingly, we do not express such an opinion.

TC00000966 Budgetary Summary
 Form, Louisiana

Schedule of Federal Financial Assistance
 Year Ended June 30, 1995

Federal Description Through Grant Program Title	Grant Number	Federal CFDA Number	Expended 1995
Nonmajor Federal Assistance Programs			
United States Department of Agriculture - Passed through the Louisiana Department of Agriculture and Forestry - Flood Disturbance		18-550	\$ 11,791
United States Department of Justice - Passed through the Louisiana Commission on Law Enforcement and Administration of Criminal Justice Drug Control and System Improvement - Pericote Grant	94-0-149-01-0009 Not Yet Available 94-00-014-0001	18-079 18-079 18-58	85,134 9,000 1,000
Colonial History Improvement			
Federal Emergency Management Agency - Passed through Louisiana Military Department - Office of Emergency Preparedness - Disaster Assistance		85-516	13,388
Totals			\$ 126,243

**INDEPENDENT AUDITOR'S REPORT ON SCHEDULE OF
FEDERAL FINANCIAL ASSISTANCE**

The Honorable Jerry L. Larpenter
Terrebonne Parish Sheriff
Houma, Louisiana

We have audited the general purpose financial statements of the Terrebonne Parish Sheriff, for the year ended June 30, 1995, and have issued our report thereon dated October 21, 1995. These general purpose financial statements are the responsibility of the Terrebonne Parish Sheriff. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, issued by the Comptroller General of the United States and the provisions of Office of Management and Budget (OMB) Circular A-128, "Waste of State and Local Governments." Those standards and OMB Circular A-128 require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

Our audit was conducted for the purpose of forming an opinion on the general purpose financial statements of the Terrebonne Parish Sheriff taken as a whole. The accompanying Schedule of Federal Financial Assistance is presented for purposes of additional analysis and is not a required part of the general purpose financial statements. The information in that schedule has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly presented in all material respects in relation to the general purpose financial statements taken as a whole.

October 21, 1995

Bergeron & Company

**SUPPLEMENTARY FINANCIAL
REPORTS**

**MEMORIAL MULTIPLE-PURPOSE
TRUST, LIMITED**

**Statement of Assets - Liabilities
Comparing Statement of Changes in Assets and Liabilities**

Year Ended June 30, 1988

Balance, beginning of year

Assets	Trust Fund	Benefit Trust Fund	Income Trust Fund	Community Service Fund	Special Income Account Fund	Deferred Compens- ation Fund	Totals
Equity Fund	1,414,811	-	-	8,810	1,28,428	1,020,820	3,732,869
Equity	1,414,811	-	-	-	-	-	1,414,811
Real estate and investments	-	-	-	-	-	-	-
Real estate	-	1,288,268	-	-	-	-	1,288,268
Investment	-	722,222	-	20,200	-	-	742,422
Real estate	-	-	471,582	-	-	-	471,582
Trust, trust, etc. fund	-	28,718,281	-	-	-	-	28,718,281
Trust (withheld)	-	-	-	-	-	23,794	23,794
Deferred compensation contributions	-	-	-	-	-	11,528	11,528
Investment income	-	-	-	-	-	11,528	11,528
Income	47,000	11,700	50	200	40	20,200	79,500
Total additions	47,000	12,800	40,200	200	40	20,200	120,600
Total	1,461,811	28,718,281	47,182	9,010	128,468	1,041,020	3,856,472

Liabilities

Trust, trust, etc., distributed to living beneficiaries	28,718,120	-	-	-	-	-	28,718,120
Dividends and other	-	-	-	24,122	-	-	24,122
Special Income Fund	-	12,128	-	-	-	-	12,128
Grant of fund	-	16,200	-	-	-	-	16,200
Liabilities	-	-	-	-	-	-	-
Non-refundable Charities	-	-	-	-	11,128	-	11,128
Other liabilities	-	-	67,128	470	2,140	-	69,768
Employer withholdings	-	-	-	-	-	4,480	4,480
Other	-	-	-	-	-	-	-
Total liabilities	28,718,120	12,128	67,128	24,122	11,128	4,480	31,732,106
Balance, end of year	1,461,811	28,718,281	47,182	9,010	128,468	1,041,020	3,856,472

TELESCOPING PARISH SHEDDIP
Houma, Louisiana

Fiduciary Fund Type - Agency Funds

Combing Balance Sheet
June 30, 1998

	Gifts Fund	Tax Collector Fund	Rents & Fines Fund	Trans Deposit Fund	Community Service Fund	Monies Below Account Fund	Deferred Compens- ation Fund	Total
\$ 28,948	\$ 28,948	\$ 111,000	\$ 178,388	\$ 28,574	\$ 3,548	\$ 18,547	\$ -	\$ 472,006
-	-	-	-	-	-	-	193,015	193,015
\$ 28,948	\$ 28,948	\$ 111,000	\$ 178,388	\$ 28,574	\$ 3,548	\$ 18,547	\$ 193,015	\$ 765,021
\$ 28,948	\$ 28,948	\$ 111,000	\$ 178,388	\$ -	\$ 3,548	\$ 18,547	\$ -	\$ 442,432
-	-	-	-	28,574	-	-	162,815	191,389
\$ 28,948	\$ 28,948	\$ 111,000	\$ 178,388	\$ 28,574	\$ 3,548	\$ 18,547	\$ 162,815	\$ 733,822

ASSETS

Investment Assets
Property and rights held under
defined compensation plans

Total assets

LIABILITIES

Due to taxing bodies and others
Obligations to employees under
defined compensation plan
Due to pensions

Total liabilities

NetCDF Seizure Account

To account for monies obtained during drug operations and arrest. Disposition of the money is determined by court order.

Deferred Compensation Fund

To account for the contributions and withdrawals by government employees who participate in the deferred compensation plan created and organized in accordance with Internal Revenue Code Section 457. The plan is administered by a third party, Public Employees' Benefits Services Corporation. The plan is available to all employees and permits employees to defer the income tax on a portion of their salaries until future years.

SUPPLEMENTAL INFORMATION
TERREBONNE PARISH SHERIFF

FIDUCIARY FUND TYPE - AGENCY FUNDS

June 30, 1995

Sheriff's Fund

To account for funds held in connection with civil suits, Sheriff's sales and garnishments and payment of these collections to the Sheriff's General Fund and other recipients in accordance with applicable laws.

Tax Collector Fund

Article V, Section 27 of the Louisiana Constitution of 1974, provides that the Sheriff will serve as the collector of state and parish taxes and fees. The Tax Collector Fund is used to collect and distribute these taxes and fees to the appropriate taxing bodies.

Bonds and Fines Fund

To account for the collection of bonds, fines, and costs and payment of these collections to the Sheriff's General Fund and other recipients in accordance with applicable laws.

Inmate Deposit Fund

To account for funds belonging to individuals incarcerated in the parish prison. The funds are used by prisoners to purchase personal items while incarcerated, and any remaining balances are returned to prisoners upon their release.

Community Service Fund

The Community Service Fund, created on September 15, 1985, accounts for court assessed fees collected from individuals on probation. These fees are used to defray the costs of probation supervision and are paid to the Sheriff's General Fund and the City of Houma.

SOUTH BERRILL INTERNATIONAL
 1000 BOULEVARD, SUITE 400
 Broussard, Louisiana
 70015

Statement of Expenditures - Budget (GAAP Basis) and Actual

Year Ended June 30, 2009

Current:	Budget	Actual	Variance (Unfavorable)
Public safety:			
Personnel services and related benefits:			
Health safety	\$ 83,300	\$ 83,300	-
Dues and salaries	8,000,000	4,897,200	3,102,800
Pensions and payroll taxes	170,500	308,000	137,500
Travel and training	20,000	38,000	(18,000)
Total personnel services and related benefits	<u>8,073,800</u>	<u>5,307,144</u>	<u>2,766,656</u>
Operating services:			
Hospitality & insurance	791,000	777,000	14,000
Rental and vehicle services	358,737	248,800	109,937
Other liability insurance	860,000	845,300	14,700
Total operating services	<u>1,910,737</u>	<u>1,871,100</u>	<u>39,637</u>
Operations and maintenance:			
Auto fuel and oil	258,000	238,000	20,000
Auto and vehicle maintenance	200,000	181,000	19,000
Dues, uniforms, supplies, etc.	74,000	74,000	-
Drill supplies and expenses	658,000	183,700	474,300
Computer expenses	20,000	31,200	(11,200)
Telephone	70,000	82,000	(12,000)
Rents	24,000	38,200	(14,200)
Power, fueling and maintenance	500,000	538,000	(38,000)
Passenger transport	12,000	12,000	-
Jet operations	780,000	783,870	(3,870)
Other professional fees	100,000	187,500	(87,500)
Contract investigation expenses	70,000	71,000	(1,000)
Licenses	12,000	47,800	(35,800)
Contingency expenditures	240,000	234,200	5,800
Salaries distribution	-	800	(800)
Other	80,000	78,200	1,800
Total operations and maintenance	<u>3,818,300</u>	<u>3,275,000</u>	<u>543,300</u>
Debt service:			
Principal	-	4,700	(4,700)
Interest	81,000	87,000	(6,000)
Total debt service	<u>81,000</u>	<u>91,700</u>	<u>(10,700)</u>
Capital outlay:			
Aircraft and vehicles	107,000	140,000	(33,000)
Boats	11,000	10,770	230
Dues and equipment	21,000	40,510	(19,510)
Office equipment	70,000	10,000	60,000
Computers	10,000	1,810	8,190
Marine division	8,000	8,180	(180)
Total capital outlay	<u>210,000</u>	<u>211,270</u>	<u>(1,270)</u>
Total expenditures	<u>\$ 8,732,100</u>	<u>\$ 8,071,844</u>	<u>\$ 660,256</u>

SUPPLEMENTAL INFORMATION
TERREBONNE PARISH SHERIFF

GENERAL FUND

June 30, 1995

To account for resources traditionally associated with governments which are not required to be accounted for in another fund.

SUPPLEMENTAL INFORMATION

TERREBONNE PARISH SHERIFF
Houma, Louisiana

Notes to Financial Statements, Continued

15) Litigation and Claims and Subsequent Event

At June 30, 1996, the Sheriff is involved in several lawsuits claiming damages. Some of these suits are for substantial amounts. The Sheriff plans to vigorously oppose these suits and does not believe their ultimate disposition will materially affect the accompanying general purpose financial statements. Accordingly, no provision for losses have been recorded in the general purpose financial statements.

Subsequent to year end, a Sheriff's Office deputy was arrested on October 15, 1999 after a standoff in which the deputy allegedly entered a Houma bank on October 17, shot and killed a bank employee, and hold several others hostage. The deputy also allegedly raped a woman just north of Houma in a separate incident on the morning of October 17. Several civil lawsuits have been filed related the alleged incidences. Outside counsel advised the Sheriff's Office it is too early in the proceedings to render an opinion as to the probable outcome, or the extent of damages, if any, that might result from these incidences. Additionally, until discovery begins and the extent of injuries is known, it is too early to determine the extent of insurance coverage available to cover any losses should the Sheriff's Office be held liable. The Sheriff's Office is insured through the Louisiana Sheriff's Risk Management Program as discussed at note 10.

TERREBORNE PARISH SHERIFF
Houma, Louisiana

Notes to Financial Statements, Continued

For year ended June 30, 1996, the costs of retiree benefits totaled \$49,501. There were nineteen eligible participants at year end receiving benefits.

12) Sales Tax Revenue

The citizens of Terrebonne Parish approved a one-quarter sales tax on September 25, 1993 to be used for operations of the Sheriff. Sales tax revenue collected was \$2,501,405 for the year ended June 30, 1996.

13) Operating Leases

The Sheriff leases buildings, land and equipment under operating leases expiring in various years through 2000. During the year ended June 30, 1996, rental expenses under all operating leases totaled \$45,418. Certain operating leases provide for renewal options for periods of four years at their fair rental value at the time of the renewal. In the normal course of business, operating leases are generally renewed or replaced by other leases.

Minimum future rental payments under non-cancelable operating leases having remaining terms in excess of one year as of June 30, 1996 for each of the next five years and in the aggregate follow:

Year Ended June 30,	Amount
1997	\$ 60,618
1998	53,695
1999	54,600
2000	55,600
Total minimum future rental payments	<u>\$ 224,703</u>

14) Anticipation Certificates

On August 21, 1995, the Terrebonne Parish Sheriff borrowed \$1,000,000 in anticipation certificates from the Bank One, Louisiana, National Association. The certificates bear interest at the rate of 5.05% and mature no later than March 3, 1997. The Sheriff's General Fund revenue for the fiscal year ending June 30, 1997 was pledged to secure payment of this debt.

TERREBONNE PARISH SHERIFF
Houma, Louisiana

Notes to Financial Statements, Continued

10) Risk Management and Self-Insurance Program

The Sheriff's Office is exposed to various risks of losses related to general liability, auto liability, property and group health benefits. For the year ending June 30, 1996, these risks are managed as follows:

The Sheriff's Office is insured for general liability claims by participation in the Louisiana Sheriff's Risk Management Program (a self-insurance fund). Historically, claims filed against the Program have not exceeded the coverage afforded.

The Sheriff's Office is insured for automobile liability, comprehensive, and collision coverages through the Louisiana Sheriff's Automobile Risk Program (a self - insurance fund). Historically, claims filed against the Program have not exceeded the level of coverage afforded.

Other real and personal property is insured through coverage from commercial insurance companies.

The Terrebonne Parish Sheriff's Office Group Health Plan was established by the Sheriff during the June, 1996 fiscal year. The partially self-insured plan was established to provide group medical indemnity coverage to qualifying employees and retirees of the Sheriff's Office. Gilbar, Inc. is the benefit services manager and is responsible for administering and claims processing. Resources to pay claims are derived from employer and employee contributions. Monthly contributions, based on a conservative estimate of claims to be paid, are deposited into a separate cash account to insure funds will be available to pay claims as they are filed. Accordingly, \$113,844 in this account is included in cash at June 30, 1996. Since the plan is in its first year, a reserve for outstanding claims of \$113,844 has also been established under the general fund at June 30, 1996. Liabilities are limited by the purchase of commercial insurance covering specific claims in excess of \$50,000 and aggregate claims in excess of approximately \$650,000.

11) Postretirement Health Care and Life Insurance Benefits

The Sheriff provides certain continuing health care and life insurance benefits for its retired employees. Substantially all of the Sheriff's employees become eligible for those benefits if they reach normal retirement age while working for the Sheriff. Those benefits for retirees and similar benefits for active employees are provided through an insurance company and the Terrebonne Parish Sheriff's Office Group Health Plan whose monthly premiums are paid jointly by the employee and the Sheriff. The Sheriff's costs of providing retiree health care and life insurance benefits are recognized as expenditures when the monthly premiums are paid. For

TERREBONNE PARISH SHERIFF
Houma, Louisiana

Notes to Financial Statements, Continued

be needed to satisfy claims of general creditors that might arise. The Plan had investments with a market value of \$150,015 at June 30, 1998.

8) Changes in Agency Fund Balances

A summary of changes in agency fund balances due to taxing bodies and others and due to prisoners follows:

	Sheriff's Fund	Tax Collector	Bond and Fines	Inmate Deposit
Balance at June 30, 1995	\$ 41,432	\$ 443,468	\$ 175,874	\$ 53,424
Additions	1,828,852	29,395,817	1,802,842	402,238
Reductions	(1,227,367)	(29,818,122)	(1,833,828)	(407,884)
Balance at June 30, 1998	<u>\$ 32,917</u>	<u>\$ 311,203</u>	<u>\$ 144,888</u>	<u>\$ 47,578</u>

(cont.)	Community Service	Mandatory Seizure Account	Deferred Compensation	Total
Balance at June 30, 1995	\$ 4,418	\$ 28,408	\$ 120,828	\$ 254,054
Additions	35,555	481	28,388	64,424
Reductions	(25,193)	(23,343)	(8,873)	(57,409)
Balance at June 30, 1998	<u>\$ 14,780</u>	<u>\$ 5,546</u>	<u>\$ 139,343</u>	<u>\$ 259,669</u>

9) Changes in General Long-Term Obligations

The following is a summary of long-term obligation transactions during the year:

	Capital Leases
Long-term obligations payable at June 30, 1995	\$ 6,599
Additions	9,087
Reductions	(4,762)
Long-term obligations payable at June 30, 1998	<u>\$ 10,924</u>

TERREBONNE PARISH SHERIFF
Houma, Louisiana

Notes to Financial Statements, Continued

The pension benefit obligation is a standardized measure of the present value of pension benefits, adjusted for the effects of projected salary increases and step-rated benefits, estimated to be payable in the future as a result of employee service to date. The measure, which is the actuarial present value of credited projected benefits, is intended to help users assess the System's funding status on a going concern basis, assess progress made in accumulating sufficient assets to pay benefits when due, and make comparisons among PERS and employers. The System does not make separate measurements of assets and pension benefit obligations for individual employers. The June 30, 1995 pension benefit obligation for the System as a whole, determined through actuarial valuation, follows:

Pension Benefit Obligation	\$ 470,401,500
Net assets available	269,291,542
Unfunded pension benefit obligation	<u>\$ 201,109,958</u>

Historical trend information showing the System's progress in accumulating sufficient assets to pay benefits when due is presented in the system's June 30, 1995 comprehensive annual financial report. The Sheriff does not guarantee the benefits granted by the System.

7) **Deferred Compensation Plan**

Employees of the Terrebonne Parish Sheriff may participate in a deferred compensation plan adopted under the provisions of Internal Revenue Code Section 457 (Deferred Compensation Plans with Respect to Service for State and Local Governments). The Plan is accounted for in an agency fund.

The deferred compensation plan is available to all employees of the Sheriff. Under the plan, employees may elect to defer a portion of their salaries and avoid paying taxes on the deferred portion until the withdrawal date. The deferred compensation amount is not available for withdrawal by employees until termination, retirement, death, or an unforeseeable emergency.

The Plan is sponsored by the National Association of Counties and is administered by an unrelated third party administrator, the Public Employees Benefits Services Corporation (PEBSCO). Under the terms of an IRC Section 457 deferred compensation plan, all deferred compensation and income attributable to the investment of the deferred compensation amounts held by PEBSCO, until paid or made available to the employees or beneficiaries, are the property of the Sheriff subject only to the claims of the Sheriff's general creditors. In addition, the participants in the plan have rights equal to those of the general creditors of the Sheriff, and each participant's rights are equal to his or her share of the fair market value of the plan assets. The Sheriff believes that it is unlikely that plan assets will

TERREBORNE PARISH SHERIFF
 Houma, Louisiana

Notes to Financial Statements, Continued

state. State statute requires covered employees to contribute 8.7 percent of their salaries to the System. The System requires an employer contribution equal to 6 percent of each covered member's salary.

Although contributions are determined by state statute rather than actuarial calculations, actuarially required contributions are determined for the System.

The following actuarial and payroll information relating to the System (obtained from the System's June 30, 1995 financial report) and to the Terrebonne Parish Sheriff as of June 30, 1995 is presented below:

Sheriff's Pension and Relief Fund

Annual payroll of covered employees of the System \$ 164,751,050

System's total actuarially required contribution from all sources (deducted taxes, employees, and employer):
 Dollar amount \$ 31,024,871
 Percent of covered member's payroll 17.12%

Amount estimated to be provided by deducted taxes:
 Dollar amount \$ 19,388,044
 Percent of covered member's payroll 11.77%

Total actuarially required contribution for both employees and employers after deducting deducted taxes:
 Dollar amount \$ 11,636,827
 Percent of covered member's payroll 7.07%

Employee Payroll (Benefit)

Total payroll for employees covered by the system \$ 4,078,794

Total payroll of all employees \$ 4,980,452

Statutorily required contribution:
 Employer \$ 274,685
 Employees 282,183
 Total statutorily required contribution \$ 556,868

Actuarially required contributions:
 Employer and employees \$ 587,048

As a percent of all participating employees and employers 3.18%

Actual contributions made to the System:
 Employer \$ 274,685
 Employees 282,183
 Total actual contributions \$ 556,868

TERREBONNE PARISH SHERIFF
Houma, Louisiana

Notes to Financial Statements, Continued

Pledged securities in Category 3 include uninsured or unregistered investments for which the securities are held by the broker or dealer, or by its trust department or agent, but not in the Sheriff's name. Even though the pledged securities are considered uncollateralized (Category 3), Louisiana Revised Statute 38:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the Sheriff that the fiscal agent has failed to pay deposited funds upon demand.

3) Ad Valorem Taxes

The Sheriff is the ex-officio tax collector of the parish and is responsible for the collection and distribution of ad valorem property taxes. Ad valorem taxes attach as an enforceable lien on property as of January 1, of each year. Taxes are levied by the parish consolidated government in June and are actually billed to the taxpayers by the Sheriff in October. Billed taxes are due by December 31, becoming delinquent on January 1 of the following calendar year. The taxes are based on assessed values determined by the Tax Assessor of Terrebonne Parish Consolidated Government and are collected by the Sheriff. The taxes are remitted to the appropriate taxing bodies net of deductions for assessor's compensation and pension fund contributions.

Ad valorem taxes are budgeted and recorded in the year levied and billed. For the year ended June 30, 1996, law enforcement taxes applicable to the Sheriff's General Fund, were levied at the rate of 7.68 mills on property with assessed valuations totaling \$273,546,326.

Total law enforcement taxes levied during 1996 were \$2,100,028.

4) Due From Other Governmental Units

Amounts receivable at June 30, 1996, consist of the following:

	General Fund
Sales taxes	\$ 240,000
Maintenance of prisoners	173,026
Grants receivable	30,784
Ad valorem taxes	5,093
Commissions on video poker	43,900
Supplemental pay	28,890
Court attendances, civil and criminal fees	30,654
	<u>\$ 653,124</u>

TERREBONNE PARISH SHERIFF
Houma, Louisiana

Notes to Financial Statements, Continued

h) **Fund Equity**

Reserves represent those portions of fund equity not appropriate for expenditures or legally segregated for a specific use.

2) **Cash and Interest-Bearing Deposits**

Under state law, the Sheriff may deposit funds within a fiscal agent bank organized under the laws of the State of Louisiana, the laws of any other state in the Union, or the laws of the United States. The Sheriff may invest in certificates and time deposits of state banks organized under Louisiana law and national banks having principal offices in Louisiana. At June 30, 1995, the Sheriff has cash and interest-bearing deposits (book balances) totaling \$1,569,921 as follows:

Demand deposits and cash on hand	\$ 79,524
Interest-bearing deposits	<u>1,520,397</u>
Total	<u>\$ 1,599,921</u>

These deposits are stated at cost, which approximates market. Under state law, these deposits, (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent bank. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. Deposit balances (bank balances) of June 30, 1995, are secured as follows:

Bank balances	<u>\$ 2,058,000</u>
Federal deposit insurance	\$ 404,079
Pledged securities (category 3)	<u>3,530,656</u>
Total secured deposits	<u>\$ 3,944,735</u>
Excess of secured deposits over bank balances	<u>\$ 1,886,735</u>

TERREBONNE PARISH SHERIFF
Houma, Louisiana

Notes to Financial Statements, Continued

f) Interest-Bearing Deposits

Interest-bearing deposits are stated at cost, which approximates market.

g) Inventory

Inventory of the Sheriff's General Fund consists of food purchased by the Sheriff and commodities granted by the Louisiana Department of Agriculture and Forestry. The commodities are recorded as revenues when received; however, all inventory items are recorded as expenses when consumed. All purchased inventory items are valued at the lower of cost (first-in, first-out) or market, and commodities are assigned values based on information provided by the United States Department of Agriculture and Forestry.

h) Vacation and Sick Leave

All employees of the Sheriff's office, with over one year of service, earn five days of sick leave. Office employees earn 10 days of vacation leave each year; all other employees earn 14 days of vacation leave each year.

Vacation and sick leave cannot be accumulated and must be used in the year earned. Payment is not made for unused leave upon retirement or termination of employment. Any liability the Sheriff might have in this regard at June 30, 1996 is considered immaterial; therefore, no liability has been recorded in the accounts.

i) Encumbrances

Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriation, is not employed by the Sheriff as an extension of formal budgetary integration in the funds.

j) Total Columns on Combined Statements - Overview

Total columns on the Combined Statements - Overview are captioned Memorandum Only to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position, results of operations, or changes in financial position in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

TERREBOONE PARISH SHERIFF
Houma, Louisiana

Notes to Financial Statements, Continued

Expenditures

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred, except that principal and interest on general long-term obligations are recognized when due. Purchases of various operating supplies are regarded as expenditures at the time purchased.

Other Financing Sources

General fixed assets acquired through capital lease agreements are recognized as other financing sources and capital outlay expenditures at the time of acquisition. Also, proceeds from long-term loans are recognized as other financing sources when received.

e) Budget and Budgetary Accounting

The Sheriff follows these procedures in establishing the budgetary data reflected in the general purpose financial statements:

1. The chief administrative deputy prepares a proposed budget and submits it to the Sheriff for the fiscal year no later than fifteen days prior to the beginning of each fiscal year.
2. A summary of the proposed budget is published and the public is notified that the proposed budget is available for public inspection. At the same time, a public hearing is called.
3. A public hearing is held on the proposed budget, at least ten days after publication of the call for a hearing.
4. After the holding of the public hearing and completion of all action necessary to finalize and implement the budget, the budget is legally adopted prior to the commencement of the fiscal year for which the budget is being adopted.
5. All budgetary appropriations lapse at the end of each fiscal year.
6. The budget is adopted on a basis consistent with generally accepted accounting principles (GAAP). Budgeted amounts included in the accompanying financial statements are as originally adopted or as finally amended by the Sheriff.

TERREBONNE PARISH SHERIFF
Houma, Louisiana

Notes to Financial Statements, Continued

All purchased fixed assets are stated at historical cost or estimated historical cost if actual historical cost is not available. Donated fixed assets are stated at their estimated fair market value on the date donated. Automobiles awarded to the Terrebonne Parish Sheriff's office by court award are carried in fixed assets at their fair market value. Donated or awarded amounts are immaterial in relation to total fixed assets.

Long-term obligations expected to be financed from governmental funds are accounted for in the general long-term obligations account group, not in the General Fund.

The two account groups are not funds. They are concerned only with the measurement of financial position and do not involve measurement of results of operations.

d) Basis of Accounting

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied. The accompanying general purpose financial statements have been prepared on the modified accrual basis of accounting, except for the Agency Funds which are prepared on the cash basis of accounting, which approximates the modified accrual basis of accounting. The General Fund uses the following practices in recording revenues and expenditures:

Revenues

Ad valorem taxes and the related state revenue sharing are recorded in the year taxes are due and payable. Ad valorem taxes are assessed on a calendar year basis, become due on November 15 of each year, and become delinquent on December 31. The taxes are generally collected in December, January, and February of the fiscal year.

Sales taxes are considered "measurable" when in the hands of the Sales Tax Collector and are recognized as revenue at that time. Intergovernmental revenues and fees, charges and commissions for services are recorded when the Sheriff is entitled to the funds.

Interest on interest-bearing deposits is recorded or accrued as revenues when earned. Substantially all other revenues are recorded when received.

TERREBONNE PARISH SHERIFF
Houma, Louisiana

Notes to Financial Statements, Continued

government, parish school board, other independently elected parish officials, and municipalities within the parish, are excluded from the accompanying financial statements. These units of government are considered separate reporting entities and issue financial statements separate from those of the parish Sheriff.

b) Fund Accounting

The accounts of the Sheriff are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures. Revenues are accounted for in these individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled. The funds presented in the financial statements are described as follows:

General Fund

The General Fund, as provided by Louisiana Revised Statute 33:1422, is the principal fund of the Sheriff's office and accounts for the operations of the Sheriff's office. The Sheriff's primary sources of revenue are an ad valorem tax and sales tax levied by the law enforcement district. Other sources of revenue include state revenue sharing, state supplemental pay for deputies, civil and criminal fees, and fees for court attendance and maintenance of prisoners. General operating expenditures are paid from this fund.

Agency Funds

The agency funds are used as depositories for civil suits, cash bonds, taxes and fees. Disbursements from these funds are made to various parish agencies, ligants in suits, or others, in the manner prescribed by law. The agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

c) General Fixed Assets and General Long-Term Obligations

Fixed assets used in governmental fund type operations (general fixed assets) are accounted for in the general fixed assets account group, rather than in the General Fund. General fixed assets provided by the parish consolidated government are not recorded within the general fixed assets account group. No depreciation has been provided on general fixed assets.

TERREBONNE PARISH SHERIFF
Houma, Louisiana

Note to Financial Statements

1) Summary of Significant Accounting Policies

The Terrebonne Parish Sheriff (Sheriff) serves a four year term as the chief executive officer for the law enforcement district and ex-officio tax collector of the parish as provided by Article V, Section 27 of the Louisiana Constitution of 1974.

The Sheriff administers the parish jail system and exercises duties required by the parish court system, such as providing bailiffs, executing orders of the court and serving subpoenas.

As the chief law enforcement officer of the parish, the Sheriff is responsible for enforcing state and local laws, ordinances, et cetera, within the territorial boundaries of the parish. The Sheriff provides protection to the residents of the parish through on-site patrols, investigations, and serves the residents of the parish through the establishment of neighborhood watch programs and anti-drug abuse programs. In addition, the Sheriff, when requested, provides assistance to other law enforcement agencies within the parish.

As the ex-officio tax collector of the parish, the Sheriff is responsible for collecting and distributing ad valorem property taxes, parish occupational licenses, state revenue sharing funds, sportsmen's licenses, and fines, costs and bond forfeitures imposed by the district court.

The accounting and reporting policies of the Sheriff conform to generally accepted accounting principles as applicable to governments. Such accounting and reporting procedures also conform to the requirements of the industry audit guide, Audit of State and Local Governmental Units.

The following is a summary of certain significant accounting policies:

a) Financial Reporting Entity

For financial reporting purposes, the Sheriff includes all funds, account groups, and activities, that are controlled by the Sheriff as an independently elected parish official. As an independently elected parish official, the Sheriff is solely responsible for the operations of his office, which include the hiring and retention of employees, authority over budgeting, responsibility for deficits, and the receipt and disbursement of funds. Other than certain operating expenditures of the Sheriff's office that are paid or provided by the parish consolidated government as required by Louisiana law, the Sheriff is financially independent. Accordingly, the Sheriff is a separate governmental reporting entity. Certain units of local government, over which the Sheriff exercises no oversight responsibility, such as the parish consolidated

TERREBONNE PARISH SHERIFF
Houma, Louisiana

Statement of Revenues, Expenditures, and Changes
in Fund Balances - Budget (GAAP Basis) and Actual
General Fund

Year Ended June 30, 1998

	Budget	Actual	Variance - Favorable (Disadvantage)
Revenues:			
Ad valorem taxes	\$ 2,500,000	\$ 2,877,208	\$ (32,794)
Sales taxes	2,875,000	2,801,405	73,595
Intergovernmental Revenues:			
Federal grants	12,000	60,308	48,308
Federal - USDA commodities	-	12,704	12,704
State (LA, ME) grant	70,812	70,905	(7)
State training grants	13,628	18,708	4,880
State revenue sharing, net	210,798	210,798	-
State supplemental pay	385,000	344,420	(40,580)
State gaming revenue	400,000	487,008	87,008
Local government	60,000	111,408	51,408
Fees, charges, and commissions for services:			
Commissions and judicial services	268,000	285,878	(17,878)
Civil and criminal fees	431,000	571,000	140,000
Court administration	15,000	15,000	-
Court awards	-	65,378	65,378
Transporting prisoners	45,000	48,823	(3,823)
Feeding and keeping prisoners	2,800,000	2,903,518	103,518
Commissary sales	250,000	248,584	1,416
Other	100,148	168,288	(68,140)
Miscellaneous:			
Interest	40,000	34,028	(5,972)
Other	-	18,133	18,133
Total revenues	<u>\$ 6,464,478</u>	<u>\$ 8,837,617</u>	<u>\$ 2,373,139</u>
Expenditures:			
Current:			
Public safety:			
Personal services and related benefits	3,478,750	3,357,144	121,606
Operating services	1,413,207	1,385,532	27,675
Operation and maintenance	2,818,300	2,875,988	(57,688)
Debt service:			
Principal	-	4,782	(4,782)
Interest	31,580	33,250	(1,670)
Capital outlay	108,305	238,478	(130,173)
Total expenditures	<u>\$ 7,737,142</u>	<u>\$ 8,817,681</u>	<u>\$ 88,439</u>
Excess (deficiency) of revenues over expenditures	<u>\$ (272,724)</u>	<u>\$ 105,776</u>	<u>\$ 408,480</u>
Fund balances:			
Beginning of year		1,220,400	
End of year		<u>\$ 1,326,176</u>	

See notes to financial statements.

TERREBONE PARISH SHERIFF

Throum, Louisiana

Combined Balance Sheet - All Asset Types and Account Groups

June 30, 1988

Governmental Fund Type	Proprietary Fund Type	Account Group		Funds (Majority Ownership)	Funds (Minority Ownership)
		Fixed Assets	Other Assets		
General		\$ 672,888	\$ -	\$ -	\$ 1,288,877
		995,875	-	-	995,875
		555,724	-	-	881,724
		884	-	-	884
		18,081	-	-	59,881
		-	2,148,468	-	2,148,468
		<u>2,102,572</u>	<u>2,148,468</u>	<u>2,148,468</u>	<u>6,084,437</u>

ASSETS AND FUNDS EQUITY
 Cash & interest-bearing deposits
 Prepaid and rights held under deferred
 compensation plan
 Due from other governmental units
 Other receivables
 Inventory
 Prepaid services and equipment
 Amounts to be collected for retirement
 of general category employees
 Total assets

LIABILITIES AND FUND EQUITY

Liabilities:
 Accounts payable
 Accrued employee benefits - operating
 liability for temporary medical claims
 Due to taxing levies and others
 Obligations to employees under
 deferred compensation plan
 Due to pension
 Due to insurance
 Capital leases payable
 Total liabilities

Fund equity:
 Investment in general fund assets
 Funded life plans
 Retained for inventory
 Unreserved - appropriated
 Total fund equity

Total liabilities and fund equity

INDEPENDENT AUDITORS' REPORT

The Honorable Jerry L. Larperie
Terrebonne Parish Sheriff
Houma, Louisiana

We have audited the accompanying general purpose financial statements of the Terrebonne Parish Sheriff, as of June 30, 1996, and for the year then ended. These general purpose financial statements are the responsibility of the Terrebonne Parish Sheriff. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, issued by the Comptroller General of the United States, and the provisions of Office of Management and Budget (OMB) Circular A-128, "Audits of State and Local Governments." Those standards and OMB Circular A-128 require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general purpose financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the Terrebonne Parish Sheriff, as of June 30, 1996, and the results of its operations for the year then ended, in conformity with generally accepted accounting principles.

In accordance with "Government Auditing Standards", we have also issued a report dated October 21, 1996, on our consideration of the general purpose financial statements of the Terrebonne Parish Sheriff's internal control structure and a report dated October 21, 1996, on its compliance with laws and regulations.

Our audit was conducted for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The accompanying financial information listed as "Supplemental Information" in the table of contents is presented for purposes of additional analysis and is not a required part of the general purpose financial statements of the Terrebonne Parish Sheriff. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly presented in all material respects in relation to the general purpose financial statements taken as a whole.

October 21, 1996

Bergeron & Company

FINANCIAL SECTION

TERRIBONNE PARISH SHERIFF
HOUMA, LOUISIANA

Year Ended June 30, 1998

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TERREBONNE PARISH SHERIFF
HOUMA, LOUISIANA

Year Ended June 30, 1995

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**TERREBONNE PARISH SHERIFF
HOUMA, LOUISIANA**

Financial Report

Year Ended June 30, 1980

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the Auditor, or reviewed, entity and other appropriate public officials. This report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 3-26-87

Bergeson & Company
— Certified Public Accountants —
HOUMA, LOUISIANA

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